

Counties, cities and towns may not levy tax.

Taxes imposed herein payable to Insurance Commissioner.

Interstate and intrastate motor busses and trucks.

Operators of above busses and trucks required to pay tax of 6% of gross revenue.

Busses and trucks passing through State subject to same tax.

Tax on such busses and trucks to be computed on proportionate mileage traveled within State.

Revenue from U. S. mail not taxable.

Where mileage is more than 50% within U. S. Military reservations, tax is 3%.

Special trips under contract or call taxable at same rate of 6%.

insurance company or association paying the tax levied in this section. The license fees and taxes imposed in this section shall be paid to the Insurance Commissioner.

SEC. 209. *Interstate and Intrastate Motor Busses and Trucks.*

(a) Every motor vehicle carrier holding a franchise or license certificate issued by the Corporation Commission under chapter fifty, Public Laws of 1925, and amendments thereto, who operates motor vehicles on the public highways of this State between fixed termini or over a regular route for the transportation of persons or property for compensation as the terms "motor vehicle carrier," "motor vehicle," "public highways," and "between fixed termini or over a regular route" are defined in the said chapter fifty, Public Laws of 1925, and amendments thereto, shall each be charged and shall pay a franchise tax of six per cent (6%) of the gross revenue derived from such operation.

(b) In the event that any motor vehicle carrier of persons or property for compensation shall operate between a certain point or points without the State of North Carolina to a certain point or points within the State of North Carolina or between termini without this State which requires passage through or over the highways of this State, then such motor vehicle carrier shall be subject to the same rules and regulations and shall pay the same franchise or license tax as motor vehicle carriers operating exclusively within this State; but in computing the franchise or license tax to be paid by such motor vehicle carriers operating partly within and partly without the State, the franchise or license tax of six per cent (6%) upon the gross amount of revenue derived from such operation shall be based upon the proportion of mileage in the State as compared to the total mileage between the termini of the route of such operators: *Provided*, that in computing the tax imposed in this section, revenue derived from the transportation of the United States mail shall not be included: *Provided, further* that where any motor vehicle carrying persons or property for compensation is operated over a route of which more than fifty per cent of the mileage is on roads located in the United States Military reservations in which said roads are exclusively maintained by the United States Government, the franchise tax shall be 3 per cent of the gross revenue derived from such operation.

(c) Operators of motor vehicles under this section who operate special trips under contract or on call, off the approved or authorized schedule or off the route named in the franchise or license certificate, shall keep a record of the revenue from such special trips under such rules and regulations as shall be